

Luzerne County Flood Protection Authority
FY2024 Operations & Maintenance Budget
Operations Fund (V1 10.17.23)

| Expenditures | | ACTUAL EXPENDITURES FY 2022 | ADOPTED BUDGET FY 2023 | ACTUAL EXPENDITURES FY 2023 (10.2.23) | PROPOSED BUDGET FY 2024 | |
|---------------------------|---------------------------------|-----------------------------|------------------------|---------------------------------------|-------------------------|---|
| Object Code | Expense Description | | | | | |
| 510.15 | WAGES NON-REPRESENTED | \$ 212,068.68 | \$ 233,823.00 | \$ 184,083.67 | \$ 290,157.00 | x Executive Director + Secretary + Supervisor + Outreach/Mitigation Specialist (80%) + Intern + Bonuses. Estimate 3% Raise. |
| 510.20 | WAGES REPRESENTED | \$ 208,770.20 | \$ 266,240.00 | \$ 206,010.00 | \$ 276,890.00 | x Staffing 6 union employees. 26 Payrolls in 2024. |
| 510.25 | PER DIEM | \$ 18,336.00 | \$ 34,200.00 | \$ 25,420.00 | \$ 35,400.00 | x 4 per diems x 5 months x 4 weeks/month x 30 hours/week x \$14.50/hour; returning experienced workers @ \$15.00/hr. |
| 510.35 | OVERTIME | \$ 4,941.33 | \$ 15,000.00 | \$ 1,456.50 | \$ 15,000.00 | x This line item is to cover overtime costs for emergency responses to flooding events. |
| 520.10 | SOCIAL SECURITY - FICA | \$ 26,926.40 | \$ 33,124.00 | \$ 24,869.65 | \$ 38,282.00 | x Salary x 0.062 per employee. |
| 520.15 | MEDICARE | \$ 6,297.33 | \$ 7,747.00 | \$ 5,816.29 | \$ 8,953.00 | x Salary x 0.0145 per employee. |
| 520.20 | UNEMPLOYMENT COMP. | \$ 2,371.83 | \$ 4,070.00 | \$ 2,793.54 | \$ 3,150.00 | x 2.1% of 1st \$10,000.00 (\$210 x 11 employees + Per Diems) |
| 530.10 | HEALTH INSURANCE OPT-OUT | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | x 1 employee x \$1,500 (B. Schmidt payout in July). |
| 530.15 | UNIFORM SERVICE | \$ 4,374.99 | \$ 8,200.00 | \$ 4,397.31 | \$ 7,000.00 | x Dempsey (\$2,205); Sharper Embroidery (\$750); Penn-Lee (\$2,040; \$170/emp x 6 emp x 2); Carhart (\$1,440; \$240/emp x 6 emp). |
| 530.16 | RANDOM DRUG TESTING | \$ 697.50 | \$ 2,000.00 | \$ 668.50 | \$ 900.00 | x Drug tests (\$250); Hepatitis/Tetanus inoculations (\$340); DISA annual fee (\$295). |
| 530.30 | HEALTH INSURANCE | \$ 152,663.59 | \$ 163,000.00 | \$ 132,132.42 | \$ 176,010.00 | x Healthcare (medical + dental + vision) = \$190,857. 87/13 cost share: FPA \$166,046; Staff \$24,812. Anticipate 6% increase for 2024. |
| 530.40 | LIFE INSURANCE / AD&D | \$ 3,334.50 | \$ 3,500.00 | \$ 4,268.76 | \$ 4,750.00 | x PMAA Trustees Insurance Fund. FY2023 cost = \$4,269 for 9 employees. |
| 530.45 | PENSION/RETIREMENT | \$ 26,310.00 | \$ 30,926.00 | \$ 15,463.00 | \$ 35,576.00 | x From PMAA 2024 Minimum Municipal Obligation Worksheet (\$35,576). |
| 530.50 | WORKER'S COMPENSATION | \$ 18,215.55 | \$ 14,650.00 | \$ 13,984.22 | \$ 16,795.00 | x Municipal Risk Management WC Pooled Trust. FY2023/2024 annual premium \$15,629 + \$1,166 payroll audit. |
| 540.14 | OFFICE SUPPLIES | \$ 2,152.82 | \$ 2,500.00 | \$ 2,505.86 | \$ 3,000.00 | x This line item is to cover misc. office supplies (toners, pens, papers, staplers, etc.). |
| 540.15 | SMALL OFFICE EQUIPMENT | \$ - | \$ 1,000.00 | \$ - | \$ 1,000.00 | x This line item is to cover high end office supplies (computers, printer, phones, etc.). |
| 540.16 | MATERIAL & SUPPLY REQUISITION | \$ 13,958.60 | \$ 25,000.00 | \$ 14,010.71 | \$ 25,000.00 | x This line item is to cover misc. equipment parts & maintenance supplies, etc. |
| 540.17 | OFFICE FURNITURE & EQUIPMENT | \$ 1,259.90 | \$ 2,500.00 | \$ 2,682.00 | \$ 2,500.00 | x Misc. office equipment not identified in expenditure sub-code 540.15. |
| 540.64 | VEHICLE FUEL - GAS /DIESEL | \$ 21,425.96 | \$ 25,000.00 | \$ 14,323.35 | \$ 25,000.00 | x This line item is to cover gas fuel for FPA fleet. |
| 540.70 | SMALL TOOLS & MINOR EQUIP. | \$ 4,363.77 | \$ 6,000.00 | \$ 2,022.35 | \$ 5,000.00 | x This line item is to purchase misc. tools and minor equipment. |
| 540.73 | POSTAGE | \$ 660.65 | \$ 800.00 | \$ 695.47 | \$ 930.00 | x This line item is for postage supplies (stamps) + minor mailing costs. |
| 550.14 | ACCOUNTING & AUDITING SERVICES | \$ 48,780.25 | \$ 52,000.00 | \$ 35,118.87 | \$ 52,000.00 | x Grevera accounting/payroll services (\$36K) + QB desktop payroll/Splashtop (\$1,000) + audit services (\$13,200). |
| 550.15 | OTHER CONTRACTUAL SERVICES | \$ 69,092.50 | \$ 46,000.00 | \$ 13,201.00 | \$ 46,000.00 | x Levee landscape (\$25,000), cleaning service (\$1,800), HVAC service (\$3,000), backflow tests (\$1,500), Keystone Fence (\$1,980). |
| 550.16 | GEN. CONSTRUCTION CONTRACTS | \$ 239,292.38 | \$ 235,000.00 | \$ 81,236.55 | \$ 1,540,000.00 | x ARPA identified projects (\$1,500,000) + Linde & Minichi closure training (\$40,000). |
| 550.17 | MANAGEMENT/CONSULTING SVCS. | \$ 42,187.83 | \$ 43,000.00 | \$ 1,434.28 | \$ 44,200.00 | x ERS (\$35,901); GIS/Mapping (\$3,000); Brozena (\$1,500); IT (\$2,000); Go Daddy/ENX2 (\$1,600); BlueJeans (\$120). |
| 550.18 | ENGINEERING/SURVEYING | \$ 22,720.25 | \$ 40,000.00 | \$ 42,013.76 | \$ 126,000.00 | x ARPA identified projects (\$106,000) + miscellaneous professional service costs (\$20,000). |
| 550.19 | LEGAL SERVICES | \$ 25,621.62 | \$ 30,000.00 | \$ 27,115.28 | \$ 35,000.00 | x This line item is for solicitor service costs to the Authority. |
| 550.20 | APPRAISALS | \$ - | \$ 2,000.00 | \$ - | \$ - | x No appraisals anticipated in FY2024. |
| 550.22 | TELEPHONE | \$ 8,609.05 | \$ 7,400.00 | \$ 8,962.51 | \$ 12,950.00 | x Levee garage (\$1,620), Office+Fax (\$2,950), Office Internet (\$6,480); Mobile (\$1,300+\$600 LH stipend). |
| 550.23 | CABLE | \$ 931.92 | \$ 1,000.00 | \$ 657.60 | \$ 1,000.00 | x Independent (Service Electric) cable service to the SCADA work station at Luzerne County EMA. |
| 550.24 | FREIGHT & EXPRESS SERVICE | \$ - | \$ 250.00 | \$ - | \$ 250.00 | x Misc. shipping expenses. |
| 550.30 | ADVERTISING | \$ 338.96 | \$ 1,000.00 | \$ 24.60 | \$ 500.00 | x Legal notices for the Authority. |
| 550.31 | MARKETING & GOV. OUTREACH | \$ 1,295.35 | \$ 4,000.00 | \$ (3.84) | \$ 4,000.00 | x Outreach to local state legislators in support of grant funding. |
| 550.32 | PRINTING | \$ 384.40 | \$ 750.00 | \$ - | \$ 750.00 | x This line item is for envelopes, plain grey paper, business cards & misc. printing. |
| 550.34 | RENT EXPENSE | \$ 54,433.02 | \$ 5,168.00 | \$ 3,901.50 | \$ 4,500.00 | x This line item is to cover Thomas C Thomas warehouse (\$400 = \$1,200 x 33%) + NSRR (\$4,059). |
| 550.35 | MORTGAGE PRINCIPAL | \$ 10,719.68 | \$ 21,860.00 | \$ 704,280.32 | \$ - | x Mortgage on 1989 Wyoming Avenue, Forty Fort paid off. |
| 550.36 | MORTGAGE INTEREST | \$ 14,859.01 | \$ 15,830.00 | \$ 7,959.57 | \$ - | x Mortgage on 1989 Wyoming Avenue, Forty Fort, paid off. |
| 550.38 | INSURANCE - PROPERTY/LIABILITY | \$ 67,621.00 | \$ 70,000.00 | \$ 64,383.00 | \$ 75,000.00 | x Property insurance coverage HDH Group (\$51,303); Public Officials liability (\$10,274); cyber liability (\$2,790); flood (\$3,754). |
| 550.37 | SURETY & FIDELITY | \$ 4,733.00 | \$ - | \$ - | \$ - | x None anticipated in FY2022. |
| 550.39 | ELECTRICITY | \$ 97,010.47 | \$ 100,000.00 | \$ 67,818.14 | \$ 100,000.00 | x Electricity usage at 13 pump stations + other FPA facilities. Direct Energy & UGIES contracts expire December 2024. |
| 550.40 | GAS | \$ 5,180.37 | \$ 6,800.00 | \$ 3,895.54 | \$ 6,000.00 | x Gas heat at levee garage (\$1,250) + admin. offices (\$3,050) + Delaney (\$1,500). Anticipate gas costs to be stable going into 2024. |
| 550.41 | SEWER | \$ 525.31 | \$ 1,000.00 | \$ 513.52 | \$ 1,000.00 | x Levee garage + admin office: WVSA (\$440); Forty Fort Borough (\$514). |
| 550.42 | SANITATION | \$ 8,406.53 | \$ 8,200.00 | \$ 7,399.34 | \$ 9,450.00 | x Portable toilets at 3 pump stations (Reeves Rent-A-John, \$3,400) + levee shed 8 cy dumpster (Waste Management, \$6,050). |
| 550.43 | WATER | \$ 4,328.35 | \$ 4,200.00 | \$ 3,548.12 | \$ 5,000.00 | x Water service to the pump stations + levee garage + admin office. |
| 550.44 | REPAIRS/MAINT - LEVEE | \$ 12,941.69 | \$ 15,000.00 | \$ 11,107.00 | \$ 15,000.00 | x Misc. repairs to levee & floodwall system. |
| 550.45 | REPAIRS/MAINT. - BLDGS. | \$ 4,893.84 | \$ 20,000.00 | \$ 10,304.99 | \$ 20,000.00 | x Misc. repairs to FPA buildings. |
| 550.46 | WVSA STORMWATER FEE | \$ 6,000.00 | \$ 6,000.00 | \$ 6,000.00 | \$ 6,000.00 | x Partnership agreements with WVSA has resulted in \$31,000 stormwater credits to date. |
| 550.47 | REPAIRS/MAINT. - MACH. & EQUIP. | \$ 20,052.38 | \$ 24,000.00 | \$ 9,929.07 | \$ 24,000.00 | x This line item is for repairs to turf mowers + other equipment. |
| 550.57 | LEASE/MACH. & EQUIP. | \$ - | \$ 5,000.00 | \$ - | \$ 5,000.00 | x Rental of specialty equipment and/or machinery for maintenance operations. |
| 550.72 | REPAIRS/MAINT. - VEHICLES | \$ 13,830.54 | \$ 14,000.00 | \$ 6,008.65 | \$ 14,000.00 | x This line item is for repairs to levee vehicles. |
| 550.80 | PEST CONTROL | \$ 736.00 | \$ 770.00 | \$ 256.00 | \$ 1,300.00 | x Pest control services at Forty Fort & Hanover levee maintenance garage (\$64/month/bldg). |
| 550.81 | HERBICIDES | \$ 18,117.14 | \$ 23,000.00 | \$ 18,963.45 | \$ 23,000.00 | x This line item is for the purchase herbicides to spray on the levee riverside stone armor. |
| 550.81 | LEVEE BEAUTIFICATION EXPENSE | \$ - | \$ - | \$ 988.24 | \$ 5,000.00 | x Misc. expenses associated with levee beautification efforts. |
| 560.29 | LICENSING FEES | \$ 317.00 | \$ 2,350.00 | \$ 4,079.53 | \$ 2,350.00 | x PA PE license renewal (\$100); pesticide certification (\$750); unidentified certifications (\$1,500). |
| 560.60 | DUES/MEMBERSHIPS | \$ 2,585.00 | \$ 3,130.00 | \$ 2,575.00 | \$ 3,350.00 | x Annual membership in PMAA (\$2,400), NSPE (\$299), ASFPM (3 x \$165), PAFPM (3 x \$50). |
| 560.64 | MEETINGS/CONF/TRAINING FEES | \$ 506.09 | \$ 2,000.00 | \$ 761.10 | \$ 2,000.00 | x For staff to retain/develop new skills in support of their respective positions. |
| 565.00 | MISCELLANEOUS EXPENSE | \$ 2,726.06 | \$ 5,500.00 | \$ 40,301.95 | \$ 5,500.00 | x Penn State/Wilkes-Barre survey department donation (\$1,500). |
| 590.14 | REFUNDS | \$ 219.23 | \$ 1,000.00 | \$ - | \$ 1,000.00 | x Nominal amount for possible levee fee refunds. |
| 595.00 | TRANSFER TO CAPITAL PROJECTS | \$ - | \$ - | \$ 979,217.85 | \$ - | x ARPA reimbursement from County transferred to Capital Projects Fund. |
| 599.46 | MACHINERY & EQUIP > \$5000 | \$ 62,153.28 | \$ 72,000.00 | \$ 125,185.51 | \$ 20,000.00 | x 2022 LSA grant equipment purchase match. |
| 599.47 | CAPITAL ASSET IMPROVEMENT | \$ 381.49 | \$ - | \$ 7,275.00 | \$ - | x None anticipated in FY2023. |
| 599.48 | TENANT UPFIT COSTS | \$ - | \$ - | \$ 2,557.54 | \$ 136,000.00 | x Bognet bid cost for HSD tenant upfit. |
| 600.00 | MOVING EXPENSES | \$ 4,695.00 | \$ - | \$ - | \$ - | x No moving expenses anticipated in 2024. |
| Total Expenditures | | \$ 1,607,855.59 | \$ 1,769,988.00 | \$ 2,958,074.14 | \$ 3,319,893.00 | |
| NET INCOME | | \$ 26,582.06 | \$ 13,501.00 | \$ 683,159.70 | \$ 41,463.00 | |

Luzerne County Flood Protection Authority
FY2024 Operations & Maintenance Budget
Operations Fund (V1 10.17.23)

Revenues

| ACTUAL REVENUE FY 2022 | ADOPTED BUDGET FY 2023 | ACTUAL REVENUE FY 2023 (10.2.23) | PROPOSED BUDGET FY 2024 |
|------------------------------|------------------------------|---|-------------------------------|
|------------------------------|------------------------------|---|-------------------------------|

| Object Code | Revenue Description | ACTUAL REVENUE FY 2022 | ADOPTED BUDGET FY 2023 | ACTUAL REVENUE FY 2023 (10.2.23) | PROPOSED BUDGET FY 2024 | |
|-----------------------|------------------------------|------------------------------|------------------------------|---|-------------------------------|--|
| 425.10 | GRANT INCOME | \$ 31,229.10 | \$ 50,000.00 | \$ 25,000.00 | \$ - | LSA 2022 grant award. |
| 430.10 | ARPA REVENUE | \$ - | \$ - | \$ 2,016,354.15 | \$ 1,606,000.00 | ARPA projects reimbursement from County. |
| 445.10 | OTHER INCOME | \$ 111,190.62 | \$ 15,000.00 | \$ 29,540.76 | \$ 15,000.00 | Miscellaneous income not otherwise described. |
| 450.00 | DONATIONS | \$ 5,554.06 | \$ 500.00 | \$ 3,523.35 | \$ 3,500.00 | Public donations for levee recreation beautification. |
| 455.13 | INTEREST INCOME | \$ 14,821.22 | \$ 10,000.00 | \$ 44,008.13 | \$ 20,000.00 | 2024 anticipated interest. |
| 470.32 | OTHER FEES AND LICENSES | \$ 1,422,793.74 | \$ 1,678,989.00 | \$ 1,498,030.36 | \$ 1,677,416.00 | Levee Fee anticipated revenue = \$1,843,314 x 91%. |
| 480.00 | OCCUPANCY LICENSE AGREEMENTS | \$ 38,848.91 | \$ 24,000.00 | \$ 23,117.09 | \$ 34,440.00 | Re-negotiated UGI Electric, UGI Gas, & Sunoco occupancy lease terms. |
| 485.00 | SOLAR LICENSE AGREEMENT | \$ 10,000.00 | \$ 5,000.00 | \$ - | \$ 5,000.00 | |
| 488.00 | RENTAL INCOME | \$ - | \$ - | \$ 1,660.00 | \$ - | |
| Total Revenues | | \$ 1,634,437.65 | \$ 1,783,489.00 | \$ 3,641,233.84 | \$ 3,361,356.00 | |